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EXTRAORDINARY

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MINISTRY OF DEFENCE

NOTIFICATION

New Delhi, the 12th November 1963

S.R.O. 9-E.—In exercise of the powers conferred by section 60 of the Cantonment Act, 1924 (2 of 1924), and in supersession of the notification of the Government of India in the Ministry of Defence No. 56 dated 10th February, 1951, the Cantonment Board Bareilly with the previous sanction of the Central Government, hereby imposes Octroi Tax (without refunds) on goods and animals brought within the limits of the Bareilly Cantonment for consumption, use or sale therein, as specified in the Schedule I hereto annexed, provided that the goods mentioned in schedule II annexed hereto shall not be liable to the imposition of such tax.

SCHEDULE I

CLASS I

Articles of Food and Drink for Men and Animals

S. No.	Description of Articles	Rate Per Ql.
1	All Kinds of coarse food grains <i>e.g.</i> Barley, Bijri, Jowar, Gujari, Birra, Ardabla, Makai, Bajra, Peas (Matar), Gram, Kasari (Chapsi) and their pulses, unhusked rice, Lobia and similar other grains not mentioned else where	00·10
2	Moong, Masoor, Urd, Arhar and their pulses, wheat, Besan and flour of other cereals and rice	00·20
3	Maida, Suji, Rava, Chivra, Laba, Sattu, Sewai, Cheola, Parbal and all kinds of fried food grains and Potatoes	00·30
4	Khali, Boosa, Chokar and Straw of all kinds of food grains, Karvi, Kutti, dry fodder, Binaula, Grass and all kinds of fodder for animals and Ice	00·06
5	Jute, Posta, Oilseeds, Mahua, Groundnut seeds, Lahi sarsoon, Alsi etc.	00·30
6	Ground Nut	00·16
7	Gur and other articles manufactured from Gur Lauta (Gur manufactured from molasses)	00·3
8	Molasses	00·20
9	Crystal Sugar (Factory manufactured)	00·70
10	Sugar (Crusher manufactured), Khand, Sakar, Boora and Batasha	00·12
11	Edible Oils	00·60
12	Vegerable Ghce, Coconut Oil, all kinds of refined oils and other similar (Substitute) products	02·50
13	Cotton	02·00
14	Old and new Gunny bags	02·00

15	Kathal, Onion, Ghuia, Kachalu, Karamkalla, Karonda, Phool Gobhi, Bandgobhi, Kaddu Ratalu, Shaljam, Gajar, Shakarkandi (Sweet Potatoes), Torai, Bhindi, Lauki, Karela, Tomatoes, Parwal, Baigan, Bhasida, Kakri (Cucumber) Boot Bhuata, Beans of peas, Green Imli, Green Dhania, Sugarcane, Garlic, Adrak, Green Mirch, Podina, Phoot, Sajda, Kachvia, all kinds of vegetables not mentioned elsewhere, Mango (Katha), Aonla, Papita, Chakotra, Petha, Oranges, Khatta, Water melon, Melon, Kamrakh, Lasora, Khira, Bel Onanas, Green and boiled Singhara, Bananas, Sharifa, Naspatti, Lokat, Lemon, Khinni, Coconut (green), Dry Imli and other fruits not mentioned elsewhere, Mowa, desi Sirka, Curd, Biroja, Rashbari, Shahtoat, Jaman, Plums	00.60
16	Kutu, Choya, Meeng Singhara, Abir, Gulal, Kach, Phatkari (alum) Black Salt, Kattira, Dhak Flowers, Har Bahar, Reetha (Soap Nut), Ajwain, Amchur	00.70
17	Mangoes (Kalmi), Santara, Nag, Aloocha, Kasaru, Mausammi, Haldi (Turmeric, Methi, Dhania, Sajji, Dry Mehdi, Sweets prepared in oil and Gur, Sugar candy pills, Fish and meat (untinned)	01.00
18	All kinds of oils including white oil except refined and perfumed oils, Leechi, Anannas, Anar, Grapes, Strawberry, Phalsa, Sarda, Cheku, Aru, Melon seeds Makhana ki thuddi	01.50
19	Dry red and yellow pepper, Jayaphal, Majeath, Maju, Pure Ghee, Butter, Cream, Khoya, Paneer, Malai, Caseen, Sweets made of Ghee and Sugar, Misri, Khand, Tinned Sugar, Kharpuri, Sharbat, Syrup, Aerated water, CocaCola, B. Vinto etc. Karan, Munakka, Chhuara, Akhrot, Coconut Kernel, Pind Dates, Sabudana, Kareti, Ararot, Marthal, Papad, Starch Philauri, Zira, Kaloonji, Nausadar, Kasoon, Sohaga, Aaloobukhara, Eggs, Sares, Sindoor, Chaudra ras, All kinds of flowers, Lal Ilaichi, Gond, Saonth, Tutia, Rall and all kinds of spices and dry fruits, not mentioned elsewhere	02.00
20	All kinds of tea (dust, leaves or slack) Betal leaves, Pan seeds of vegetables, fruits, flowers and trees, confectionery, Biscuits, Coffee, Coco, Tinned milk, Milk Powder, Jams, Pickles, Jallies, Preserved (tinned) Fruits, vegetables and fish meat, Honey, Naikroni, Oil Manatores and other kinds of tinned provisions not mentioned elsewhere, Sirka	01.30
21	Gola ka Burada, Khubani, Kishmish, Dinthi, Guchchi Makhana, Kaju, Figs, Pista, Chilgoza, Shakarpapa, Khasta, Giri of Kaddu, Melon, Water melon, Badam and Akhrot, Betal nut, Kaththa, Pan ka masala, Khand ka masala, Sat Ajwain and all kinds of sat not mentioned elsewhere, Sindraj, Jabatri, Hing, Tatri, Murcury and Camphor, Laung, Lakh, Safaid Ilaichi, pipal, Dalchini, Kali and Safaid Mirch	03.50
22	Mushk, Ambar, Kesar, Gold and Silver leaves	40.00

CLASS II

Tobacco-Wins

1	Cigar, Cigarettes and Tobacco thereof, Pipe tobacco	13.50
2	Biri, Biri tobacco & Smoking tobacco, Khamira	05.50
3	Zarda, Snuff and Scented tobacco	10.70
4	Tobacco leaves and rope including tobacco danthal and dust and leaves for making Biries	01.30
5	All kinds of foreign Liquor, except Beer	40.00
6	Foreign Beer	13.50

CLASS III

Animals and Birds for use, Consumption or sale

	Each
1 Horned Animals	01.00
2 Sheep, Goat, Leopard, Turkey, Geese, Fowl, Ducks	00.20
3 Pigs and other quadrupeds not mentioned elsewhere	00.50
4 Other birds not specified elsewhere	00.10

CLASS IV

Chemicals, Medicines and essences

1	Magnesium, Zinc Oxide, Soda Bicarb, Boric Acid, Crude Sulphate, Sulphur ores not specified elsewhere, Heavy chemicals e.g. refined soda, Soda Caustic and all kinds of Soda, Potash, Acids, bleaching powders, Carbonates, Bicarbonates, Chlorides, Soda Silicate etc., and all kinds of disinfectants, Naphthalene Pills, Jamaxine, Cermatine, Phenylol and Hycal	01.00
2	All kinds of chemicals, Allopathic, Homeopathic, Ayurvedic, Biochemic, Unani and Misrani Medicines, drugs including essences, tinctures and other medicines not specified elsewhere	03.00
	Per cylinder	
3	Gas (Oxygen, Acetelene etc. and filled cylinders)	00.50
4	Empty Cylinders	00.10
	Per Ql.	
5	Unani and Ayurvedic Herbs, Harwal, Dhoop and Lobhan	02.00
6	Agarbatti, Flowers, Seeds and leaves used as Essence including Sandal wood chips and Dust	05.00
7	All kinds of spices not specified elsewhere	02.00

CLASS V

1	Raw wool and Animal hairs	02.70
2	All kinds of fine and superfine cotton cloth in mill packed bales or cases	02.00
3	All kinds of coarse and medium cotton cloth in mill packed bales or cases	01.00
4	All kinds of Silken including Immitation cloth	10.70
5	All kinds of woollen cloth except woollen blankets and rugs	13.50
6	All kinds of woollen blankets and rugs in mill packed cases or bales	08.00
7	Bales or cases of mixed cloth of different varieties mentioned above	13.50
8	Handloom cloth and Blankets (manufactured as cottage Industry) coloured or white pieces (tukra) Angocha and Dhoti of Tukra, Niwar, Cotton ropes and strings	01.00
9	All kinds of other cloth not mentioned above	02.00
10	Ready made clothes (Garments)	12.00
11	Durries and Kaleen	06.00
12	Choldari, Tent, Shamiana, Tat, Hessian and articles made thereof except articles not mentioned elsewhere but including articles made of Jute and coir, canvas and binding cloth	02.00
13	Tarpuline, Tracing cloth, Oil cloth, waterproof, Rexine, Wax cloth and Similar other cloth, linoleum, Plastic cloth and articles made of canvas and other similar articles which are not mentioned elsewhere	08.00
14	Old condemned cloth, Boots, Durries, Tents, Chholdaries etc. and similar rejected Military equipment and all condemned leather goods and raw Silk	05.00
15	Golden and Silvery Lace, Wires and Threads, Gota, Patta, Kinari, Lachka, Salma, Sitara, Kalabatto, Chain Bel, Fita and Similar articles not mentioned elsewhere and articles made thereof	20.00
16	Woollen and Silken Thread wool	16.00
17	Yarn and Thread	02.00
18	All kinds of Hosiery and Hats	16.00
19	Ungined Cotton	01.20

CLASS VI.

Toilets, Perfumery & Articles of General Merchandise, Lighting & Washing

1	Talcums, Snows, powders, Lipstick, Nail Polish, Perfumes, Blades, Torches and other articles of General Merchandise, not mentioned elsewhere	10.70
2	Toilet soaps, Dry battery cells	06.70

		Per Ql.
3	Scents, etc.	26·00
4	Articles for Lighting and Heating except electrical but including stones, Petro-max, lanterns, lamps, candles wax, Paraffin	08·00
5	Fats, charbi and calcium carbides	02·00
6	Soap stone	01·20
7	Washing soaps and powders	02·60

CLASS VII

Scientific Apparatus and Musical Instruments etc.

		Each
1	Cinema Films	02·00
2	Tape recorders	05·00
3	X-Ray Machines	15·00
		Per Ql.
4	All kinds of apparatus and equipment used in Photography except cinema autographic Films	16·00
5	All kinds of scientific, mathematical, optical, surgical and Dental equipments and goods including Telegraphic, Telephonic and Television apparatus and goods.	18·00
6	Abhratic Gramophone, Harmonium or their accessories	04·00
7	Gramophone Records	05·50
8	All kinds of watches, clocks etc. and their glasses and accessories	10·70
9	All kinds of musical instruments including Radio, Horns, Microphone amplifier, Loudspeaker etc. and accessories thereof	20·00
10	All kinds of electricals (not mentioned elsewhere) including heaters, lamps, Iron wires, cables, Toasters, plugs, switches, meters, Holders, bulbs, rods, shades, Insulators, ultra meter rotary tools, Convertors, controlgear, Time Switches, Transformers, Dynamo, Heating and cooling apparatus electrical bells and their parts or accessories, Motor starter and switch	16·00
11	Electric fans	06·00
		Each
12	Refrigerators, lift cages and room coolers	15·00
13	Electrical Earthen and porcelain insulators Electrical wooden accessories inc. casing and capping, Time equipment, Poles Brackets Insulator & iron goods stay swived and stay rods, lighting arrestors, aerial fuses etc. conduit pipes and other accessories not mentioned elsewhere	Per Ql. 02·60

CLASS VIII

Sports, Games and Toys etc.

1	Indoor and outdoor games and their accessories	05·20
2	All kinds of Toys	08·00
3	Posters, Handbills and other advertisement (Publicity) articles	02·60
4	Foreign wood used for making sport goods	05·00

CLASS IX

Stationery and Paper

1	All kinds of Paper including Blotting Paper	01·40
2	Card Board, Slate, Takhti, Straw Board paste, Mill or High Board	01·00
3	Roller composition, Printing Ink, Ink, Fountainpen Ink, Nibs, Gum in Bottles or Phials, Pins, Tags, Carbon or stencil paper, File cover, clips calendars, Diaries, Registers, Printed forms maps Fire Board, Pencil Leads, Note Books, Exercise Books, etc. and other articles of stationery not mentioned elsewhere	05·00
4	Typewriters, Duplicating machines and parts and accessories thereof	13·00
5	Waste Paper	00·60
6	Fountainpens	05·00

CLASS X

Leather, Rubber and Articles made thereof

1	Raw Hides, skins, Flashings and natural guts old and condemned articles of rubber including tyres tubes and their cuttings	01 30
2	Dressed Hides and cuttings of manufactured leather	02 60
3	Saddles, Boot, shoes, chappals, sandals, leather clothes, etc.	12 00
4	Canvas and rubber shoes and chappals etc.	05 50
5	Animal skins useable as mat, rug or wearing apparel and similar other articles, manufactured (cleaned) and coloured leather	10 60
6	All kinds of rubber goods including tyres and tubes of automobiles, rubber solution	10 00
7	Raw rubber and Namda	05 00
8	Animal Bones	00 12

CLASS XI

Metals and Articles made of Metal

		Per Ql.
1	Iron, Heavy iron, Galvanised iron sheets, Bars, Cast iron, W.I. or Steel pipes, Girders, Rails, Saria, Angles, Beams, Tees, cuttings steel and articles made of iron and steel including steel furniture	01 20
2	New Articles including tins and containers made of metals other than iron.	06 60
3	Old articles including old tins and containers made of metals other than iron, lead Zinc, Aluminium or articles made thereof	02 60
4	Stainless steel and sheets and utensils and other articles made thereof, Electro-plates and articles made thereof	16 00
5	Iron scrap, iron slag, Iron dust metallic ores and earth containing metal pieces not mentioned thereof	00 50

CLASS XII

Mineral and Lubricating Oils

1	Grease, Mineral oils, Lubricating oils and all kinds of machine oils, Brake oil, C oil, etc. except Motor spirit, Petrol, Kerosene and Diesel oils and Oils used in the manufacture of soaps, not mentioned elsewhere	02 00
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CLASS XIII

Articles used for Construction of Buildings Furnishing and Furniture

		Per Thousand
1	Sun dried bricks	00 50
2	All kinds of burnt bricks	01 25
3	Khipra	00 15
		Per Ql.
4	Glazed earthenwares, glazed tiles, all kinds of asbestos sheets and packing and all kinds of mats not mentioned elsewhere	01 20
5	Sea shells, scaps, china clay, Modelling clay and pumpic stones	00 70
6	Fire clay, Gairee, Lime (chuna) Pindu earth, Multani earth hirmich, chalk, clakh ground stones for cement, cement tiles, white lime, and articles made of stones and cement not mentioned elsewhere	00 30
7	Cement	00 40
8	Sand, Reh, Chilam, Pitcher and all kinds of unglazed earthen wares	00 08
9	Cinder, dust bajri, stone, ballast, grit, Badarpur Bajri, Surkhi, Khari, Khari Mitti, morum ballast, roughstones, Kharia mitti, earthen gaugras	00 16
10	Marble, Coloured marble, marble stone and other articles not mentioned elsewhere Broken pieces of marble, chips, dust and dust chips of other coloured marble are also included	02 60
11	Sanitary fittings and other sanitary works, glazed Porcelain, metal bricks and stone powder	04 00

12	Kankar	00·02
13	Wooden slippers logs, plants, pharra, Timber, Gola, ballies, Shisham and Chir logs and ballies and all kinds of timber not mentioned elsewhere	00·50
14	All kinds of Sagon and Devdar woods, planks, slippers and logs etc.	01·00
15	Bambooes, Lathies, Tiles and Sirkies	00·30
16	Plywood sheets, Chicks for doors and Windows and other articles made of wood and High board not mentioned elsewhere	01·30
17	Mats of Madras, Calcutta. Japan and Assam	02·00
18	Saitha (Sarkanda) Ghao. Thatching grass, Folla, Narkat, Pabu leaver, Patti Dhak, Patta Dona, Patta Narkul, Mat and Fans made of palm and palm leaves, Patta Dhak	00·14
19	Peepal and Goolar small logs used for making packing cases and split cave.	00·16
20	Ordinary furniture like charpay, Takhat, bench, wooden boxes, stools and other articles of wood used in kitchen as Patabelan, Patli etc. Mooraha, Moorhiya.	01·20
21	Whole cane, Khas, Betting and baskets	03·30
22	Ready made doors, Windows, legs and patties of charpais	00·70
23	Dry colours	10·00
24	Seenk Jharoo, Seenk Narial, Palm Jharoo and Calcutta Jharoo, Ban, Moonj and all kinds of Ban Baib, Babra and articles made thereof	00·70
25	Superior Furniture, like tables, chairs, side table racks, shoe racks, book shelf, sofa set, racks, almirahs, hat racks, Palang, trays, Palna, drawer, Dressing table, coat hanger, Picture frame and all kinds of wooden stands and other articles made of wood or cane not mentioned elsewhere	12·00

CLASS XIV

Fuel

Per Ql.

1	Fuel wood of all kinds, Cowdung, saw dust	00·12
2	Charcoal, coal (fuel)	00·32
3	Soft coak, coal dust, hard coak, stam coal, and all kinds of coal excluding slack coal not mentioned elsewhere	00·14

CLASS XV

Miscellaneous

1	Majeeth, Maju and Glass Bangles	01·20
2	Empty used Tins, Drums Barrels and Jars	Per 00·
3	Cutlery not mentioned elsewhere	10·00
4	Cork Sheets and Articles made thereof Looking glass, Prembulators, New Cycle, Tricycle, and their parts including Tyre, Tube and Pump Rubber which is not more than three feet in length and the parts of Charlots, Palangquins, Majholi, Rabba, Cart and fittin & Tonga etc. and all kind of Polishing Masala.	Per Ql. 04·00
5	Glass Sheets	02·00
6	Broken Glass	00·14
7	Coaltar, Asphalt, Tarcoal and all kinds of dumper for painting	00·68
8	Bark of Babool and all kinds of bark used for dying the leather	00·40
9	Ivory and articles made thereof	26·00
10	Carbon, all kinds of Machines, except those machines which are mentioned in this list of exempted articles on No. 5,36 and their parts	20·
11	Parts of Sewing Machines (Sewing Machines is axempted from Octroi	10·00
12	All kinds of Crockery whether earthenware or Stone ware which is manufactured by Bengal Jamnagar or the same High Standard Potteries and all the China Wares	01·30
13	All kinds of rough Crockery which is called Stoneware or glassware including Chimni, Cups, Kurian, and Phials	00·74
14	New Motor Cars, Truck Chassis, Jeep, Tempos, Auto Riksha etc.	Each 30·00
15	New Motor Cycles, Scooters. Auto Cycles	05·00

	Each
16 New Chariots, Palanquins, Majholi, Rabba, Carts, Fittin, Tonga Ekka etc.	02.00
17 New Parts of above articles which are mentioned in No. 14 & 15.	05.00
18 All other articles which are not exempt from Octroi but are not specified anywhere in the Schedule	01.30

SCHEDULE II.

1. Goods imported through the Post Office.

2. *Bona fide* personal luggage and house-hold effects imported by a person on the occasion of his coming to take up his residence in the cantonment or by a traveller, or by a marriage party and also the Camp equipage of a Government Officer on tour.

Explanation.—Articles of food and drink and merchandise imported for consumption within Cantonment limits by the above persons shall not be exempt. But such articles of food or drink shall be exempt upto a maximum quantity of 5 kg. if brought by the passengers along with them.

3. The luggage of circus and theatrical companies or travelling exhibitions including educational and technical exhibitions provided that a complete list of all the imported goods shall be handed over to the Cantonment Board, and satisfactory proof furnished at the time of export that all such goods are being exported. In case of any difference octroi duty shall have to be paid according to the prescribed rates in the schedule on the goods retained in the city.

4. All articles which are the *bona fide* property of Government, a District Board, a Municipal Board or a Cantonment Board at the time of import or have been hired by them, if accompanied by a certificate from an officer authorised in this behalf by the Head of the importing department or body to the effect that they are the *bona fide* property of the Government or body concerned, or have been hired by them and are not imported for the purpose of being sold.

PROVIDED that in the event of such articles being sold subsequently the Octroi shall be recoverable thereon from the purchaser in accordance with Rule 9 of the rules for the assessment and collection of octroi.

It shall be the duty of the department concerned to inform the Cantonment Board, before hand and to see the goods are not allowed to be removed unless octroi thereon is paid.

5. Machinery, namely, prime movers and component parts thereof; including boilers and component parts thereof also including locomotive and portable engines, steam rollers, fire engines, motor tractors agricultural implements and other machines in which the prime mover is not separable from the operative part. Machinery (and components parts thereof), minor machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which before being brought in to use require to be fixed with reference to other moving parts; and including belting of all material for driving machinery provided that the term does not include tools implement to be worked by manual or animal labour and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adopted for any other purpose.

6. (a) All description of cloth or fabrics woven on handloom in India from hand spun cotton, silk or woollen yarn and certified by the All India Spinner's Association Ahmedabad or the Gandhi Ashram, or the U. P. Branch of All India Spinners' Association Meerut, and all hand spun cotton, silk or woollen yarn similarly certified and flags, bags hosiery, shirts and all other articles made of such cloth or fabrics or yarn and also products of various cottage industries run by the above institutions.

(b) Charkhas, Dhunkies and other accessories of spinning and weaving used in the Khadi industry consigned to or sent in the name of the U. P. Gandhi Ashram.

(c) Cotton imported by Sri Gandhi Ashram.

7. Necessaries (not being articles of food or drink) equipments and clothes procured by officers in command of troops for the use of their men and followers.

8. Grain and green fodder imported by troops for consumption by horses, mules and other animals maintained as part of their military equipage, provided that it is certified by the Commanding Officer to be imported for *bona fide* public purpose

9. Samples imported for *bona fide* commercial travellers not meant for sale.

10. Used house hold articles for the *bona fide* domestic use of the importer.

11. Soiled or washed clothes i.e., laundry articles brought by Dhobies.

12. Used Radio, electric fan and musical instruments brought for repairs.

13. News papers and packed advertisement materials.

14. Arms and ammunition.

15. Jewellery and precious stones.

16. Gold and silver when imported in the form of bullion and ornaments.

17. Coins and currency notes.

18. Opium, Ganja, Bhang, Charas, Mahowa, toddy, tary Drugs, Spirits.

19. Milk (except condensed milk) and Mattha.

20. Dowries and sindaras.

21. Office record, old and current accounts books, University and Board's Examination copies received free.

22. Idols for worship.

23. Ghee imported for personal use not exceeding 2 kg. in weight.

24. Head load of brushwood, uplas and fodder.

25. Fodder imported by Cartmen for feeding the cattle of their own carts.

26. (a) Manure.

(b) Chemical fertilizers, such as sulphate of Amonia Nitrate of Soda, Calcium Cynide, Potash salt, Bones prepared for use as fertilizers and super sulphate.

27. All agricultural machinery including tractors, implements and other accessories relating thereto.

28. Motor cars, cycles and other vehicles except new.

29. Mineral oils classified as motor spirit, kerosene and diesel oils.

30. Seeds issued by or returned to Government seed stores, provided that all consignments are covered by a *bona fide* transaction with the Government seed department.

31. All imports meant for St. John Ambulance Red Cross Stores, Sitapur Eye Hospital and Clara Swain Hospital subject to the condition that such goods are accompanied with a certificate by an Officer of the organisation to the effect that they are goods of the respective organisations for their use and not for sale.

32. Palm gur and neera.

33. All supplies and equipments etc., imported under the agreement between the International Children's Emergency Fund and the Government of India; provided that a certificate to this effect is given at the import barrier.

34. Food stuff received as free gift under the Relief Supplies Agreement with the Government of U.S.A. and by other recognised relief organisations, workers of U.S.A. and other foreign countries.

35. Books.

36. Printing machinery whether driven by power or manual labour.

37. Salts excepting epsom salt and black salt.

38. Goods on which the tax payable is less than one naya paisa.

39. Articles imported for manufacturing purposes into a jail situated within Municipal limits, provided that the goods into which they are manufactured are used in the Jail or supplied to other departments of Government.

Explanation.—The manufactures sold by a Jail to public are however, liable to octroi tax. At the close of the month the Board shall demand from the Superintendent of Jail a statement showing the weight of dutiable raw materials used in articles sold to the public during the month and the Superintendent shall pay the tax leviable thereon.

40. Coal excepting coke and cinder.

41. Raw material imported by Government Technical and Industrial schools.

42. Goods manufactured by the Government wood working Institute Bareilly, and sold to the public are not exempt from octroi. At the close of the month the Board shall demand from the Principal of the Institute a statement showing the weight of dutiable raw materials used in articles sold to the public during the month and the Principal shall pay the tax leviable thereon.

43. Match boxes.

44. Liquor manufactured in India.

[No. F. 53/47/G/L&C/83/1906-C/D(Q&C).]

S. S. L. KAKKAR, Jt. Secy.

